

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

ILONKA GONZALEZ, *et al.* : CIVIL ACTION  
v. :  
DEPARTMENT OF THE TREASURY : NO. 21-2272  
INTERNAL REVENUE SERVICE :  
:

**ORDER**

AND NOW, this 22<sup>nd</sup> day of September 2021, upon considering the United States' unopposed Motion to dismiss for lack of subject matter jurisdiction or transfer venue (ECF Doc. No. 7), and finding no basis to find we lack subject matter jurisdiction due to failure to exhaust but also finding Congress requires the taxpayers bring this claim in the District in which they reside, it is ORDERED the United States' Motion (ECF Doc. No. 7) is GRANTED in part and DENIED in part:

1. The United States' Motion to dismiss for lack of subject matter jurisdiction is DENIED;
2. The United States' alternative Motion to transfer venue to the District in which the taxpayers reside is GRANTED requiring the Clerk of Court forthwith transfer this case to the Clerk of Court for the United States District Court for the Southern District of New York; and,
3. The Clerk of Court shall close this case in this District.

  
KEARNEY, J.